

**NOTICE OF PUBLIC HEARINGS
MIDDLESEX COUNTY SCHOOL AND COUNTY
BUDGETS and TAX RATES FOR FISCAL YEAR 2026**

Pursuant to §15.2-2506 of the Code of Virginia, 1950, as amended, the Middlesex County Board of Supervisors will conduct a public hearing on the Middlesex County Tax Rates, School and County Budgets, on Monday evening, **April 21, 2025**, at 7:00 pm at the **Historic Courthouse at 865 General Puller Hwy. Saluda Va.**

| REVENUES | Fiscal Year 25 | Proposed FY26 | Inc / (Dec) | % |
|-----------------------------------|---------------------|---------------------|---------------------|-------------|
| Real Property Taxes | \$15,355,437 | \$15,556,064 | \$200,627 | 1% |
| Public Service Corp. Taxes | \$673,613 | \$714,489 | \$40,876 | 6% |
| Personal Property Taxes | \$6,576,632 | \$6,595,385 | \$18,753 | 0% |
| Machinery and Tools | \$0 | \$0 | \$0 | 0% |
| Airplane Tax | \$25,638 | \$28,357 | \$2,719 | 11% |
| Penalties and Interest | \$300,000 | \$300,000 | \$0 | 0% |
| Other Local Taxes | \$4,405,427 | \$4,635,827 | \$230,400 | 5% |
| Permits and Fees | \$161,500 | \$161,500 | \$0 | 0% |
| Court Fines and Forfeitures | \$30,000 | \$30,000 | \$0 | 0% |
| Revenue from use of money | \$610,104 | \$610,104 | \$0 | 0% |
| Misc. Charges | \$55,000 | \$55,000 | \$0 | 0% |
| Expenditure Refunds and Misc. | \$241,851 | \$241,851 | \$0 | 0% |
| Non-Categorical Aid | \$60,000 | \$60,000 | \$0 | 0% |
| Constitutional Officers and Depts | \$1,956,266 | \$2,131,425 | \$175,159 | 9% |
| Welfare and other Aid | \$2,463,039 | \$3,072,180 | \$609,141 | 25% |
| Funds from ARPA | \$90,000 | \$0 | -\$90,000 | -100% |
| Fund Balance for Capital Projects | \$3,051,990 | \$1,613,892 | -\$1,438,098 | -47% |
| Fund Bal for Reassessment | \$0 | \$200,000 | \$200,000 | 0% |
| Fund Bal for Election Eq | \$0 | \$0 | \$0 | 0% |
| Fund Balance for Operating | \$0 | \$216,039 | \$216,039 | 0% |
| Fund Bal for 911 Radio Maint. | \$170,305 | \$170,305 | \$0 | 0% |
| Total Operating Fund | \$33,174,812 | \$34,778,526 | \$1,603,714 | 5% |
| Total Capital Fund | \$3,051,990 | \$1,613,892 | -\$1,438,098 | -47% |
| Total All Funds | \$36,226,802 | \$36,392,418 | \$165,616 | 0.5% |

| EXPENDITURES | Fiscal Year 25 | Proposed FY 26 | Inc / (Dec) | % |
|-------------------------------------|---------------------|---------------------|------------------|-------------|
| Debt Service | \$1,213,762 | \$1,463,908 | \$250,146 | 21% |
| Board of Supervisors | \$171,240 | \$140,728 | -\$30,512 | -18% |
| Administration | \$2,355,886 | \$2,579,397 | \$223,511 | 9% |
| Elections | \$343,835 | \$361,008 | \$17,173 | 5% |
| Judicial | \$911,889 | \$897,825 | -\$14,064 | -2% |
| Commonwealths Att. | \$398,429 | \$431,878 | \$33,449 | 8% |
| Law Enforcement | \$2,998,678 | \$3,155,139 | \$156,461 | 5% |
| Fire and Rescue | \$718,500 | \$753,105 | \$34,605 | 5% |
| Regional Jail | \$1,267,371 | \$1,152,915 | -\$114,456 | -9% |
| Building Inspection | \$205,104 | \$208,822 | \$3,718 | 2% |
| Animal Contrl & Med. Exam. | \$149,713 | \$168,103 | \$18,390 | 12% |
| Emergency Services | \$1,197,397 | \$1,789,346 | \$591,949 | 49% |
| E911 | \$110,130 | \$106,741 | -\$3,389 | -3% |
| Solid Waste | \$1,246,730 | \$1,279,764 | \$33,034 | 3% |
| General Properties | \$1,055,085 | \$1,082,235 | \$27,150 | 3% |
| Health Department & Facilities | \$262,586 | \$262,586 | \$0 | 0% |
| Mental Health | \$42,000 | \$42,000 | \$0 | 0% |
| Welfare & Service Organizations | \$2,852,830 | \$2,941,776 | \$88,946 | 3% |
| Education / Rapp. Comm. College | \$7,390 | \$7,390 | \$0 | 0% |
| Parks and Recreation | \$166,884 | \$169,779 | \$2,895 | 2% |
| Museums | \$45,000 | \$51,000 | \$6,000 | 13% |
| Library | \$145,000 | \$150,000 | \$5,000 | 3% |
| Planning | \$337,173 | \$329,934 | -\$7,239 | -2% |
| EDA Personnel | \$91,571 | \$91,571 | \$0 | 0% |
| MWA Personnel | \$57,593 | \$29,093 | -\$28,500 | -49% |
| Environmental | \$22,561 | \$22,036 | -\$525 | -2% |
| Cooperative Extension Svc. | \$52,009 | \$49,620 | -\$2,389 | -5% |
| Non-Departmental Expenditures | \$227,623 | \$88,500 | -\$139,123 | -61% |
| Airport Fund Transfer | \$29,736 | \$17,901 | -\$11,835 | -40% |
| MWA Fund Transfer | \$257,000 | \$257,000 | \$0 | 0% |
| EDA Fund Transfer | \$193,653 | \$199,819 | \$6,166 | 3% |
| Wastewater Fund Transfer | \$262,174 | \$262,174 | \$0 | 0% |
| County Schools Fund Transfer | \$12,594,234 | \$13,055,583 | \$461,349 | 4% |
| Schools Debt Service Fund Transfer | \$1,065,362 | \$1,060,143 | -\$5,219 | -0.5% |
| Schools Capital Impr. Fund Transfer | \$136,462 | \$266,462 | \$130,000 | 95% |
| Textbook Fund Transfer | \$118,684 | \$119,707 | \$1,023 | 1% |
| County Capital Improvements | \$2,915,528 | \$1,347,430 | -\$1,568,098 | -54% |
| Total Expenditures | \$36,226,802 | \$36,392,418 | \$165,616 | 0.5% |

| Airport Fund Revenue | FY25 | Proposed FY26 | Inc / (Dec) | % |
|-------------------------------|------------------|----------------------|--------------------|------------|
| Airport Rents and Fees | \$199,000 | \$324,395 | \$125,395 | 63% |
| Transfer From Gen Fund | \$29,736 | \$17,901 | -\$11,835 | -40% |
| Total Revenue | \$228,736 | \$342,296 | \$113,560 | 50% |
| Expenditures | | | | |
| Airport | \$228,736 | \$342,296 | \$113,560 | 50% |
| Total Expenditures | \$228,736 | \$342,296 | \$113,560 | 50% |

| Wastewater Fund Revenue | FY25 | Proposed FY26 | Inc / (Dec) | % |
|--------------------------------------|------------------|----------------------|--------------------|-----------|
| Transfer From Gen Fund | \$262,174 | \$262,174 | \$0 | 0% |
| Total Revenue | \$262,174 | \$262,174 | \$0 | 0% |
| Expenditures | | | | |
| Sewer Collection Debt Service | \$262,174 | \$262,174 | \$0 | 0% |
| Total Expenditures | \$262,174 | \$262,174 | \$0 | 0% |

| Middlesex Public Schools | Schools FY25 | Proposed FY26 School Board | Proposed FY26 Board of Supervisors | Inc / (Dec) | % |
|--|---------------------|-----------------------------------|---|--------------------|-------------|
| General School Fund | | | | | |
| State Funds | \$7,679,290 | \$7,892,951 | \$7,892,951 | \$213,661 | 2.8% |
| Federal Funds | \$876,853 | \$871,963 | \$871,963 | -\$4,890 | -0.6% |
| Other Funds | \$104,744 | \$92,824 | \$92,824 | -\$11,920 | -11.4% |
| Local Funds | | | | | |
| Operations | \$12,594,234 | \$13,573,489 | \$13,055,583 | \$461,349 | 3.7% |
| Carryover Funds (Contingency) | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Debt Service | \$1,065,362 | \$1,060,143 | \$1,060,143 | -\$5,219 | -0.5% |
| Total Local Funds | \$13,659,596 | \$14,633,632 | \$14,115,726 | \$456,130 | 3.3% |
| Total General School Fund | \$22,320,483 | \$23,491,370 | \$22,973,464 | \$652,981 | 2.9% |
| School Food | | | | | |
| Local Sales | \$20,000 | \$25,000 | \$25,000 | \$5,000 | 25.0% |
| State Funds | \$22,292 | \$20,719 | \$20,719 | -\$1,573 | -7.1% |
| Federal Funds | \$783,028 | \$795,980 | \$795,980 | \$12,952 | 1.7% |
| Total School Food | \$825,320 | \$841,699 | \$841,699 | \$16,379 | 2.0% |
| Textbook Fund | | | | | |
| State Funds | \$67,079 | \$67,657 | \$67,657 | \$578 | 0.9% |
| Local Funds | \$118,684 | \$119,707 | \$119,707 | \$1,023 | 0.9% |
| Refunds | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Carryover Funds | \$0 | \$0 | \$0 | \$0 | 0.0% |
| Total Textbook Fund | \$185,763 | \$187,364 | \$187,364 | \$1,601 | 0.9% |
| School Capital Improvement Fund | | | | | |
| Capital Improvement | \$0 | \$130,000 | \$130,000 | \$130,000 | 100.0% |
| School Bus Replacement | \$136,462 | \$136,462 | \$136,462 | \$0 | 0.0% |
| Total School Capital Improvement Fund | \$136,462 | \$266,462 | \$266,462 | \$130,000 | 95.3% |
| Total Local Funds to Schools | \$13,914,742 | \$15,019,801 | \$14,501,895 | \$587,153 | 4.2% |
| TOTAL SCHOOLS | \$23,468,028 | \$24,786,895 | \$24,268,989 | \$800,961 | 3.4% |

**TAX RATES
PUBLIC HEARING ON APRIL 21, 2025 at 7 pm**

No Change in Tax Rates

| | Real Estate | Mobile Homes | Personal Property |
|--------------------------|--------------------|---------------------|--------------------------|
| Current Tax Rate | \$0.61 | \$0.61 | \$2.60 |
| Proposed Tax Rate | \$0.61 | \$0.61 | \$2.60 |

No Change in Tax Rates

REAL PROPERTY TAX: No Change

PERSONAL PROPERTY TAX: No Change.

All Personal Property classifications and rates remain at current rates (No Change).

Except in the case of the funds for the Middlesex County Public School System, the foregoing budget synopsis is published for informative and fiscal planning purposes only. Except in the case of the funds for the Middlesex County Public School System, the inclusion in the budget of any item does not constitute an obligation or commitment on any part of the Board of Supervisors to appropriate any funds for that item. Copies of the full text of the proposed budget will be made available for review. The proposed budget copies can be picked up at the County Administrator's Office, Woodward Building, 877 General Puller Hwy, Saluda, Virginia, on weekdays between the hours of 8:30 A. M. and 4:30 P. M. Call 804-758-4330 to make arrangements to pick up a copy. You may also review the complete budget online at www.co.middlesex.va.us

Up to one business day prior to the meeting, public comments can be emailed to: s.hammond@co.middlesex.va.us, mailed to the Middlesex County Administrator's Office, PO Box 428, Saluda, VA 23149 or delivered to the Woodward Building Drop Box (County Administration Building) at 877 General Puller Highway. During the meeting, public comments will be addressed by the Chairman or his designee.